ABSTRACT OF THE DISCLOSURE

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The instant invention provides an exercise device where there is a central panel to retain the user's head and neck, and a pair of handles, the handles being attached to the central panel by an upper and lower strut, the overall strut shape being C-shaped, so that the handles may be threadedly retained thereon and adjusted in a rotatable and tiltable fashion, to maintain the head and neck in an immovable condition during abdominal exercise.